

EXHIBIT 31

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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK  
Case No. 03-MDL-1570 (GBD) (SN)

-----x.

IN RE: TERRORIST ATTACKS ON  
SEPTEMBER 11, 2001

-----x

April 7, 2021

2:25 p.m.

Videotaped Deposition via Zoom  
of MATTHEW A. LEVITT, pursuant to Notice,  
before Jineen Pavesi, a Registered  
Professional Reporter, Registered Merit  
Reporter, Certified Realtime Reporter and  
Notary Public of the State of New York.

1 LEVITT

2 lawyers, really just to review how these  
3 things go, especially given that this is  
4 on Zoom, which is different, at least for  
5 me.

6 That's it.

7 Q. Approximately how much time did  
8 you spend preparing for today's  
9 deposition?

10 A. A handful of hours; an hour  
11 before we met today, an hour or two hours  
12 for the past several days, so not many  
13 hours.

14 Q. Dr. Levitt, when did you first  
15 begin to consult on this case, and by this  
16 case, there are, as you know, a series of  
17 cases beginning with the Burnett case  
18 filed in August of '02 and I mean to refer  
19 to that case and all of the subsequent  
20 cases that are part of the multidistrict  
21 litigation going forward.

22 A. I don't have the date in front  
23 of me when I was hired to serve as an  
24 expert witness by Motley Rice, it's  
25 several years ago now.

1 LEVITT

2 Q. And was Motley Rice the firm  
3 that first contacted you to serve as an  
4 expert in this case?

5 A. To serve as an expert in this  
6 case, yes.

7 Early on, I don't know the  
8 date, probably somewhere around 2003, the  
9 firm of Cozen O'Connor asked me to come to  
10 Philadelphia for a few hours for a  
11 conversation, which I did.

12 I was not hired as an expert,  
13 it was not an ongoing relationship of any  
14 kind, I think it was probably a two-hour  
15 meeting, I took the train, we met, I took  
16 the train back.

17 Q. At the time that you met with  
18 Cozen O'Connor in or around 2003, were any  
19 of these cases already on file, to your  
20 knowledge?

21 A. I don't know.

22 Q. Did you review a complaint or  
23 draft complaint prior to your meeting with  
24 Cozen O'Connor?

25 A. I don't recall.

1 LEVITT

2 Q. Did you then have a further  
3 discussion about whether you would be  
4 hired or not?

5 A. It's a long time ago, but not  
6 to my knowledge, no, this was very early  
7 days.

8 I don't remember much of the  
9 meeting other than it was very general and  
10 I am assuming that at the end of it they  
11 said, well, if we need something from you,  
12 we'll come back to you or something.

13 But we weren't in touch then  
14 for several years, quite a few years.

15 Q. But the purpose of the meeting  
16 was to discuss the case that they are  
17 contemplating or had brought, is that  
18 correct?

19 A. Again, I don't remember if they  
20 had filed or not; the purpose was to talk  
21 in general terms about 9/11, about Al  
22 Qaeda financing this type of thing.

23 Of course that was in support  
24 of either the case that they had already  
25 filed or a case that they were going to

1 LEVITT

2 file.

3 But my personal involvement was  
4 kind of not anywhere near that kind of  
5 granular level.

6 Q. Did you send them a bill for  
7 your time in or around 2003?

8 A. I certainly hope so, it would  
9 have been a handful of hours, literally I  
10 took the train up, we met for probably a  
11 couple of hours or so, I took the train  
12 back.

13 Q. And when was the next time that  
14 you were contacted by anyone on the  
15 plaintiffs' team with respect to these  
16 cases that bring us here today?

17 A. I don't remember the date and I  
18 don't remember if the first contact was  
19 from Motley Rice or Cozen O'Connor, but it  
20 was kind of -- they were working together  
21 at that point already and we had a meeting  
22 in Washington, D.C. at one of their  
23 offices to discuss the possibility of me  
24 serving as an expert witness.

25 Q. Was that discussion before you

1 LEVITT

2 went into the government of the Department  
3 of Treasury or after you came out?

4 A. Certainly after.

5 Q. And so the '03 meeting was the  
6 only meeting that you recall before you  
7 went into government?

8 A. Correct.

9 Q. When did you first see the  
10 complaint in this case?

11 A. Oh, I have no idea.

12 Q. Or a complaint.

13 A. I apologize, I talked over you,  
14 can you say it again.

15 Q. When did you first see any  
16 complaint that has been filed in this  
17 case?

18 A. Oh, I honestly don't know, I  
19 wouldn't know when I first saw it.

20 Q. Would you know whether it was  
21 before you went into the Treasury  
22 Department or after?

23 A. I don't; it is possible that I  
24 saw the complaint before going into  
25 Treasury, because it would be a matter

1 LEVITT

2 offered a job at the F.B.I. pending my  
3 clearances.

4 Because I had spent time in  
5 Israel, the West Bank and Gaza Strip,  
6 pardon me, because I had spent time in  
7 Israel, West Bank and Gaza Strip, doing my  
8 field research during the summer of 1997,  
9 the F.B.I. kind of warned me that my  
10 clearances were going to take some time  
11 and so I already had two children at the  
12 time, my wife's a teacher, we decided to  
13 move down to the Washington area from the  
14 Boston area that summer so that the kids  
15 could be in school, my wife could have a  
16 job, and I applied for and got the  
17 position as a Soref fellow, which is kind  
18 of the introductory level, junior level  
19 position on the senior research staff at  
20 The Washington Institute of Policy, the  
21 time was a one-year fellowship, the F.B.I.  
22 told me my clearance would take 11, 12  
23 months.

24 In the end the clearances went  
25 through faster than anticipated and I only



1 LEVITT

2 terrorism analysis units, the whole idea  
3 of kind of a truly trained intelligence  
4 analyst position at the F.B.I. was  
5 something new.

6 Before then it was really  
7 something that people just kind of got  
8 promoted up into, but not something that  
9 they necessarily had the advanced degrees  
10 for, et cetera.

11 I got hired into the  
12 International Terrorism Intelligence Unit,  
13 so I was on the intelligence side of the  
14 house, F.B.I. of course is the Federal law  
15 enforcement agency, but it also is  
16 responsible for the domestic intelligence  
17 function.

18 I provided tactical and  
19 strategic analytical support for F.B.I.  
20 counterterrorism operations related to  
21 Middle East terrorist activity.

22 So the Middle East unit that I  
23 supported covered state sponsors of  
24 terrorism and terrorist groups emanating  
25 from the Middle East.

1 LEVITT

2 Q. Was Al Qaeda one of those  
3 groups?

4 A. I did not -- well, I am  
5 limited into what I can get into the  
6 details of what I did, but what I can say  
7 is I did not work full-time on Al Qaeda, I  
8 worked on a large number of different  
9 things, but I did work on Al Qaeda while I  
10 was there, including a senior analytical  
11 position during the millennium plot and  
12 also in the 9/11 investigation.

13 Q. In the course of your time at  
14 the F.B.I., did you do any work involving  
15 charities?

16 A. So, yes, the F.B.I. doesn't  
17 have like a charities department, but  
18 because there have been cases of terrorist  
19 abuse of charity and fraud, on defrauding  
20 charities, defrauding donors, I did have  
21 experience in that type of issue.

22 Q. Did you look or do any work  
23 involving Gulf-based charities?

24 A. I did a lot of work relating to  
25 charities in the United States and

1 LEVITT

2 charities in the Middle East.

3 Q. Including in the Gulf or just  
4 in Palestine/Israel?

5 A. It was not just  
6 Palestine/Israel, but I don't remember  
7 honestly, because we didn't have -- we  
8 would have full field investigations of  
9 entities in the United States, other  
10 entities abroad would interact with those  
11 entities in the United States and come up  
12 in the course of our investigation, but I  
13 honestly wouldn't remember a list.

14 Q. I presume that you had access  
15 to classified information in your capacity  
16 as an F.B.I. intelligence research  
17 specialist, correct?

18 A. Yes.

19 Q. You said some of your work  
20 crossed Al Qaeda.

21 Was it part of your remit at  
22 the F.B.I. to look into the origins,  
23 structure, or history of Al Qaeda or were  
24 you just focused on current actionable  
25 intelligence?

1 LEVITT

2 A. So the work we did did  
3 obviously involve current actionable  
4 intelligence, but it was frequently our  
5 responsibility to help put things into  
6 context and so it would not be uncommon  
7 for us as analysts to be looking at  
8 earlier activities, activities elsewhere,  
9 as it related to the investigations that  
10 were ongoing at the F.B.I.

11 Q. Did you look into the  
12 Afghan-Soviet period while you were at the  
13 F.B.I. with respect to the origins of Al  
14 Qaeda?

15 A. Again, I'm very limited in what  
16 I can say, but what I can explain to you  
17 is that we would not have had an open  
18 investigation into that, so if there was  
19 anything like that, which I don't recall,  
20 it would have been something in the  
21 context of just something short providing  
22 context to something else, something very  
23 specific.

24 Q. You said that you had  
25 involvement with respect to the events of

1 LEVITT

2 going in, I forget, a few hours a week, I  
3 said, you know what, I think it would be  
4 best if you get only full-time people and  
5 they agreed.

6 Q. Did you not have a clearance  
7 while you were working for the 9/11  
8 Commission, had the clearance not come  
9 through?

10 A. That's true, that's correct.  
11 I only ended up staying there  
12 for a small number of weeks.

13 There is also the issue that  
14 they wanted to interview me and they did  
15 ultimately interview me and if I had  
16 stayed that would have been difficult, so  
17 this kind of addressed both issues.

18 Q. I see you don't list that on  
19 the CV; is that because of the brevity of  
20 time that you were there?

21 A. Yes, it was a very part-time  
22 short thing.

23 I feel like, you know, you put  
24 that on your CV and people aren't going to  
25 pay attention to the time and it's going

1 LEVITT

2 A. I did and then when I left, I  
3 didn't have to, but I chose to terminate  
4 it.

5 Q. And have you had a security  
6 clearance since?

7 A. I have not had a regular  
8 security, an ongoing security clearance  
9 since, and in very rare instances, where  
10 the intelligence community wanted to  
11 consult me on something, they either, if  
12 it's a secret collateral clearance  
13 information, they just grant that to you  
14 for the moment, and then for more  
15 sophisticated stuff, they can basically  
16 read you in, you sign a bunch of papers,  
17 do your consultancy, they read you out,  
18 you sign a bunch of papers and you're done  
19 and can't talk about it.

20 Q. Did any of those subsequent  
21 clearances have anything to do with events  
22 that are the subject of this case?

23 A. The good news is I can't  
24 remember because the bad news is if I did  
25 I wouldn't be able to tell.

1 LEVITT

2 It is the same type of thing,  
3 you have to sign all kinds of things to do  
4 this, to be, quote/unquote, read out, and  
5 that most basic thing is you can't talk  
6 about what you did here.

7 Q. Let me ask you this question  
8 then.

9 You saw a lot of classified  
10 material while you were at Treasury,  
11 correct?

12 A. Correct.

13 Q. And you reviewed intelligence  
14 product concerning terrorism, correct?

15 A. Correct.

16 Q. And you reviewed intelligence  
17 product regarding OFAC designations of  
18 SDGTs, correct?

19 A. Correct.

20 Q. And you reviewed intelligence  
21 product concerning designations of  
22 defendants in this case, correct?

23 A. At least some; certainly not  
24 all of the defendants in this case.

25 Q. Did you review intelligence

1 LEVITT

2 product concerning the IIRO or  
3 International Islamic Relief Organization?

4 A. I'm sure I did.

5 Q. You've testified as an expert  
6 and you list the cases that you have, you  
7 say you've testified in 19 domestic  
8 criminal cases, or at least I counted them  
9 up, does that sound about right?

10 A. It does.

11 Q. Have you testified in any cases  
12 since you prepared this CV in or around  
13 March 2020?

14 A. Is it possible for you to  
15 scroll down the page and I can just take a  
16 look.

17 Q. It is on page A 049, it is on  
18 the third page of your CV.

19 A. Okay.

20 Just in terms of how to go  
21 about this, I don't know if it's you or  
22 court reporter doing this right now --

23 Q. Not me.

24 A. Well, the way this is working  
25 right now is it is very, very good for me



1 LEVITT

2 A. That's correct.

3 Q. Have you ever been asked to  
4 testify by a defendant?

5 A. Not to my knowledge in criminal  
6 cases, but I have in immigration cases and  
7 have provided such testimony.

8 Q. On behalf of people who were  
9 about to be deported?

10 A. Correct.

11 Q. Let's look at the foreign  
12 terrorism case; are those all criminal  
13 cases as well, next paragraph down, and  
14 you list six?

15 A. So I believe they are.  
16 CBSP v. Samuels we would  
17 consider to be a civil case, but in the  
18 French system it was a libel case, in the  
19 French system that is kind of double --  
20 there is a prosecutor in there as well.

21 Q. Was your testimony in those  
22 cases on behalf of the prosecution?

23 A. So CBSP, again, we would think  
24 of it as a civil case.

25 CBSP was the plaintiff in that

1 LEVITT

2 see if I can find --

3 Q. We can --

4 A. I don't want to waste your  
5 time.

6 Q. I presume in all of these cases  
7 you've testified on behalf of plaintiffs,  
8 is that correct?

9 A. I believe so, yes.

10 Q. How many times in the course of  
11 your giving expert testimony have you  
12 testified in a case that was primarily  
13 about the activities of Al Qaeda?

14 A. A handful.

15 The Foley/Sotloff case is an  
16 example of an ISIS case, going back and  
17 explaining the history of ISIS coming out  
18 of Al Qaeda, Iraq, et cetera.

19 Q. Al Qaeda and Iraq is post  
20 September 11th, correct?

21 A. Yes.

22 Q. Have you ever given testimony  
23 in cases that involved the activities of  
24 Al Qaeda prior to September 11th, other  
25 than this case?

1 LEVITT

2 A. No.

3 Q. Have you ever given testimony  
4 about Gulf charities in any of your expert  
5 testimony prior to this case.

6 A. There were several cases that  
7 involved issues of charities and likely  
8 included issues of Gulf charities.

9 Examples would include the Holy  
10 Land Foundation case, the Arab Bank case,  
11 the Fawaz Damrah, D-A-M-R-A-H, case, but I  
12 don't remember specifically beyond that,  
13 the Boim case, B-O-I-M.

14 Q. Boim involved Hamas-related  
15 charities, correct?

16 A. That's correct.

17 Q. Have you ever given testimony  
18 in a case where a Gulf charity was a  
19 defendant?

20 A. I don't think so.

21 Q. Moving on, have you written --  
22 I've looked at your publications and it  
23 has taken quite a bit of time, but the  
24 last article that I saw, which appears on  
25 page A 77, that relates to Al Qaeda, is

1 LEVITT

2 some things are more analytical, but where  
3 we can, we do try to be policy relevant.

4 Q. In terms of your scholarship,  
5 your extended scholarship is principally  
6 with respect to Israel, Palestine, Hamas  
7 and Hezbollah, is that correct?

8 A. No, I wouldn't limit to that.

9 I have developed particular  
10 expertise in Hamas and Hezbollah, but I've  
11 spent a significant amount of time in and  
12 out of government focused on other  
13 terrorist groups, most specifically Al  
14 Qaeda and more recently the Islamic state.

15 Q. I want to ask you some  
16 questions just so I can understand the  
17 scope of the expertise that you're  
18 offering with respect to your opinion.

19 Do you consider yourself, sir,  
20 an expert on charities or nonprofit  
21 organizations?

22 A. That's a very broad question.

23 I consider myself an expert on  
24 the issue of terrorist abuse of charities.

25 I would not say I am an expert

1 LEVITT

2 in all things charity.

3 I have had the opportunity to  
4 testify before Congress on this, engage in  
5 conversations with members of the  
6 charitable sector on this in and out of  
7 government, I've spent a lot of time on  
8 this, I teach about this, but when I say  
9 this, I do mean the limited issue of the  
10 ways in which charities can be vulnerable  
11 to abuse, which of course includes noting  
12 that not all charities are abused and  
13 charity is a good thing.

14 Q. Charities, I think you said in  
15 your opinion, that charities, more than  
16 other organizations, can be abused by  
17 those who wish to do so, correct?

18 A. I don't remember if that's how  
19 I put it, but that's correct.

20 Q. You studied Palestinian  
21 charities extensively, have you?

22 A. I have.

23 Q. Have you studied Gulf charities  
24 as well?

25 A. I have.

1 LEVITT

2 Q. Have you studied them in terms  
3 of understanding their operations and  
4 finances or only with respect to  
5 investigating terrorist abuse?

6 A. No, also with the operations,  
7 et cetera, so I've met with officials of  
8 Gulf charities, I've provided trainings  
9 for Gulf states seeking to put in place  
10 charitable oversight structures,  
11 regulators.

12 That included meeting with  
13 regulators in Gulf countries and meeting  
14 with officials from charities in these  
15 countries.

16 Again, that doesn't make me an  
17 expert in how those charities operate, but  
18 if you want to understand the ways in  
19 which a sector might be vulnerable to  
20 abuse, you have to have some understanding  
21 of how they work.

22 Q. Did you visit those Gulf  
23 charities while you were at OFAC or while  
24 you have been at WINEP, can I call it  
25 WINEP, is that what you call it, or is it

1 LEVITT

2 WINEP, I've only read the acronym?

3 A. Yeah, we call it The Washington  
4 Institute, but I'll respond however you  
5 would like to call it.

6 To be clear, I never worked at  
7 OFAC, Office of Foreign Assets Control, I  
8 was in the Office of Intelligence and  
9 Analysis, which along with OFAC is within  
10 Treasury's Department of Terrorism and  
11 Financial Intelligence.

12 Q. Was OFAC an office within your  
13 reporting structure or was it separate?

14 A. It was parallel.

15 Q. So you had no supervisory  
16 authority in what you were doing, is that  
17 correct?

18 A. So the way -- it's not  
19 structured this way anymore, but the way  
20 it was structured at the time, the Office  
21 of Intelligence and Analysis did a lot of  
22 work with OFAC, OFAC would ultimately  
23 implement sanctions, but the process of  
24 researching, drafting, working on  
25 designations was part of what Office of

1 LEVITT

2 Intelligence and Analysis, for which I was  
3 the deputy assistant secretary, worked on  
4 together with OFAC.

5 Q. Whose decision was it to  
6 implement or not implement sanctions  
7 recommendation?

8 A. Oh, a whole lot of different  
9 people and a whole lot of different  
10 offices in and well beyond Treasury.

11 Q. Ultimately who was the  
12 decision-maker?

13 A. Ultimately the secretary of the  
14 Treasury.

15 Q. Would your office have input  
16 into that decision?

17 A. My office and many others in  
18 and out of Treasury.

19 Q. And your office wrote up the  
20 recommendation package and dossier, is  
21 that right?

22 A. The specifics of how it works,  
23 I can only get into so much detail, but,  
24 yes; analysts would write up the various  
25 drafts, it would have to go up through



1 LEVITT

2 various chains, I described the process as  
3 best I could in my report.

4 Part of that review went across  
5 my desk.

6 Q. You said that you met with Gulf  
7 charities.

8 Was that, I apologize for using  
9 the term OFAC, was that when you were at  
10 Treasury or when you were at The  
11 Washington Institute?

12 A. I can't answer the question  
13 about Treasury because that was in my  
14 capacity as an intelligence official.

15 But it's certainly been as an  
16 academic outside of government.

17 Q. You've met with the directors  
18 of Gulf charities?

19 A. I believe it was with  
20 directors; I don't remember titles and  
21 names right now, it certainly was with  
22 senior officials.

23 Q. Which ones?

24 A. Again, I'd have to look that  
25 up, but I travel significantly -- well,

1 LEVITT

2 Q. Just coming on to areas of  
3 expertise, do you consider yourself an  
4 expert in accounting or finance?

5 A. I have some experience, but I  
6 do not consider myself an accounting  
7 expert.

8 Q. Do you have any formal training  
9 in accounting or finance?

10 A. Sorry, you cut off.

11 Q. Do you have any formal training  
12 in accounting or finance?

13 A. No, I have no degree in  
14 accounting or finance.

15 Of course working at the  
16 Department of Treasury one gets exposure  
17 to such things, but, like I said, I do not  
18 consider myself an expert in accounting.

19 Q. And you're not a lawyer, but do  
20 you consider yourself an expert in law?

21 MR. HAEFELE: Objection to  
22 form.

23 Q. I'm a lawyer, I don't consider  
24 myself an expert, but I am going to ask  
25 you that question.

1 LEVITT

2 A. I was about to say it's a very,  
3 very broad question and I certainly don't  
4 consider myself an expert in all things  
5 legal.

6 I do have a masters in law and  
7 diplomacy, I consider myself someone who  
8 has an understanding of certain issues in  
9 the law, but I do not consider myself a  
10 legal expert as such.

11 Q. Do you consider yourself having  
12 an expertise in the statutory framework  
13 set forth by the U.S. government with  
14 respect to terrorist designations?

15 A. Yes, I have experience in that  
16 and with other countries' regulatory  
17 systems.

18 Q. Do you consider yourself an  
19 expert in evaluating audit reports?

20 A. I really don't enjoy doing  
21 that, so I suppose the answer is no, but  
22 it has been --

23 Q. No one does.

24 A. -- for my sins, something  
25 I've had to do from time to time.

1 LEVITT

2 there is a problem here inherent to Islam  
3 in any way or particular to Muslim  
4 charities.

5 Charities are susceptible to  
6 abuse.

7 Q. Do you consider yourself an  
8 expert in Islamic doctrine or practice?

9 A. I have developed significant  
10 understanding of the Muslim religion, but  
11 I do not consider myself an expert on  
12 religion or on Islam specifically, that's  
13 a lifetime commitment I have not made.

14 Q. Do you consider yourself an  
15 expert on Islamic law or Sharif?

16 A. Yes, it is the same answer; I  
17 am not an expert on Islamic law, but I  
18 have invested time and effort to try and  
19 develop an understanding -- forgive me for  
20 answering while I pour some water --

21 Q. No, please.

22 A. -- but I do not consider myself  
23 an expert on Islamic religious law.

24 Q. I didn't go over this and this  
25 is not your first rodeo or mine, so if you

1 LEVITT

2 MR. HAEFELE: Now you're asking  
3 him to tell you what was possible; I'm not  
4 instructing him -- I'm instructing him to  
5 answer your question, and we aren't  
6 waiving the privilege, but he has already  
7 answered your question and I think you  
8 need to move on.

9 Q. Let me ask you this question;  
10 at the time that you went into government  
11 in or around 2005, were you familiar with  
12 the International Islamic Relief  
13 Organization?

14 A. Yes.

15 Q. Had you had the opportunity to  
16 consider any information about the  
17 International Islamic Relief Organization  
18 in the Philippines?

19 A. I don't recall.

20 Q. Did you have any information  
21 about the International Islamic Relief  
22 Organization in Indonesia at the time that  
23 you went into the government in 2005?

24 A. I don't recall.

25 Q. I think this is a breaking

1 LEVITT

2 point, it's 3:49 p.m.; would it be  
3 acceptable to come back at 4 o'clock, Dr.  
4 Levitt?

5 A. Yes, that's fine with me.

6 Again, I have a hard stop at 6  
7 today, so if you need a shorter break, I  
8 want to be as accommodating to you this  
9 afternoon as I can.

10 Q. I appreciate that, we have a  
11 lot of folks and not that many bathrooms,  
12 so we'll do our best and try to get going  
13 as soon as we can.

14 THE VIDEO TECHNICIAN: Time is  
15 3:50 p.m., we're off the record.

16 (Recess taken.)

17 THE VIDEO TECHNICIAN: We are on  
18 the record, time is 4:03 p.m., please  
19 continue.

20 BY MR. LEWIS:

21 MR. LEWIS: I would like to ask  
22 our concierge, please, to mark the  
23 document which has just been uploaded,  
24 which I think is called invoices.

25 I don't think it has a letter

1                   LEVITT

2       designation, and if you could mark that  
3       and put it in front of the witness.

4                   THE TECH CONCIERGE:   This will  
5       be 2002.

6                   (Defendants' Exhibit 2002,  
7       Invoices, was marked for identification,  
8       as of this date.)

9                   MR. LEWIS:   Not the year,  
10       because the document is from 2003, but the  
11       number is 2002.

12       Q.        Dr. Levitt, can you identify  
13       this document that has just been put up on  
14       the screen?

15       A.        This looks like an invoice of  
16       mine dated November 7, 2003.

17       Q.        It says "invoice for services  
18       provided by Matthew A. Levitt as expert  
19       witness"; is that your signature at the  
20       bottom of the document?

21       A.        Yes.

22       Q.        It refers under date services  
23       provided to October 9th, 2003, initial  
24       meeting in Washington, and November 6,  
25       2003, day-long meeting in Philadelphia.

1 LEVITT

2 Does that refresh your  
3 recollection, sir, that you had two  
4 meetings with the Cozen O'Connor attorneys  
5 in or around the fall of 2003?

6 A. Honestly, no; I mean, I am not  
7 disputing this invoice, but I don't  
8 remember an initial meeting in Washington.

9 I'm sure it took place, but...

10 Q. Does it refresh your  
11 recollection with respect to a day-long  
12 meeting in Philadelphia for which you  
13 billed 12 hours?

14 A. Is it possible to remove --  
15 there we go.

16 (Witness perusing document.)

17 A. This looks like this is the  
18 meeting we discussed earlier.

19 Q. Dr. Levitt, that was 2003, you  
20 went into government 2005, you came out in  
21 2007.

22 If you look at the next page of  
23 this document, it starts up again in  
24 January of 2020.

25 My question, sir, is, between



1 LEVITT

2 the time you left government in or around  
3 January 2007 and January of 2020, which is  
4 approximately 13 years, do you recall  
5 whether you had any conversations with any  
6 of the attorneys on this case about this  
7 case?

8 A. I don't think I did.

9 MR. LEWIS: I am going to ask  
10 the concierge to be kind enough to mark as  
11 2003 what we have designated as document B  
12 and which I think we referred to earlier,  
13 which was a memorandum for Barbara  
14 Hammerle, and ask for that to be put put  
15 up, please.

16 (Defendants' Exhibit 2003,  
17 memorandum for Barbara Hammerle, was  
18 marked for identification, as of this  
19 date.)

20 Q. Dr. Levitt, is that your  
21 initial on the first page of the memo next  
22 to your name?

23 A. It is.

24 Q. And do you recall sending this  
25 memo in or around 2006?

1 LEVITT

2 A. I remember it happened, I don't  
3 remember doing it, but, yeah, for purposes  
4 of your question, yeah.

5 Q. I'm still a little bit unclear  
6 on your relationship to the Office of  
7 Foreign Assets Control.

8 Was it your responsibility as  
9 deputy assistant secretary for the Office  
10 of Intelligence and Analysis to prepare  
11 this type of memo with respect to  
12 designations under Executive Order 13224?

13 A. Intelligence analysts in my  
14 office would do the research and prepare  
15 the evidentiary, which would go through  
16 all the stages I discussed in my report,  
17 within the Department of Treasury and  
18 within and across the larger general  
19 agency.

20 Once it went through the vast  
21 majority of those hurdles, the process was  
22 that it would go in the form of a memo  
23 like this from the Office of Intelligence  
24 and Analysis to the Office of Foreign  
25 Assets Control.

1 LEVITT

2 Again, OFAC and OIA were both,  
3 you could think of it as sister components  
4 within the larger TFI, Terrorism and  
5 Financial Intelligence branch of the  
6 Treasury Department.

7 Q. Once you prepared this memo,  
8 your office would have already gone  
9 through the interagency process in  
10 compiling of information that's contained  
11 therein, is that correct?

12 A. Yes, it is possible that there  
13 can still be other steps, but generally,  
14 yes.

15 At this point it has gone  
16 through these various hoops, with the  
17 exception, I believe, of the two stages of  
18 legal review.

19 The intelligence office would  
20 be doing kind of the substantive  
21 information based on all the various  
22 sources and then it goes to OFAC and OFAC  
23 doesn't just, you know, say sure, OFAC  
24 then does its piece of this, which is the  
25 legal review for sufficiency by OFAC

1 LEVITT

2 Treasury Department lawyers and the  
3 simultaneous but very separate legal  
4 review by lawyers at the Department of  
5 Justice for litigation risk.

6 Q. At the time that you prepared  
7 this memorandum, had there been a dialogue  
8 between your office and the office of the  
9 secretary with respect to whether this  
10 designation was approved or would be  
11 approved?

12 A. I am not going to get into the  
13 internal conversations I had with Treasury  
14 leadership.

15 But these are not rogue, you  
16 know, operations, this is part of the  
17 department.

18 So the department, it goes  
19 through all the checks and all the  
20 balances, no one's surprised, and so  
21 authorities would be aware that this is in  
22 process, that it had even been considered,  
23 that it was approved at various levels, et  
24 cetera and so the appropriate offices  
25 would know.

1 LEVITT

2 Q. Approximately how long did the  
3 process take from your office being  
4 charged with investigating and considering  
5 this designation to the preparation of  
6 this memo which has been marked as 2003?

7 A. These can be extensive  
8 processes; more than that I can't say.

9 Q. When you came to the Treasury  
10 Department, was it already in process?

11 A. That's very possible, I don't  
12 remember.

13 Q. Did you personally review the  
14 evidentiary package before you signed the  
15 agreement?

16 A. Of course.

17 Q. Did you review --

18 A. I, like many, many others,  
19 there are all these different levels that  
20 have to be gone through.

21 Q. Did you review the exhibits?

22 A. Yes.

23 Q. I assume there was a tremendous  
24 amount of classified information that went  
25 into this given that it's 754 pages and we

1 LEVITT

2 can read about eight of them, is that a  
3 fair assumption?

4 A. You can see that the document  
5 that you put in front of me was at one  
6 point classified top secret and more,  
7 which has been redacted.

8 Q. The current redactions continue  
9 to remain, because it continues to remain  
10 classified, is that right?

11 A. As far as I know.

12 Q. How many classification  
13 designations did you work on during your  
14 15 months at the Department of Treasury?

15 A. Many.

16 Q. More than ten, fewer than ten?

17 A. More than ten.

18 Q. How many memos like this one,  
19 which then went to OFAC for final review,  
20 would you have signed off on?

21 A. Each of them.

22 Well, yeah, each of the ones  
23 that I was involved in.

24 There is many different types  
25 of sanction regimes and many different

1 LEVITT

2 types of designations and I did not -- I  
3 was not the from signatories that you see  
4 here on all of them.

5 But for the ones that were  
6 related to terrorism and a variety of  
7 other sanction regimes, that would have  
8 been me at the time.

9 Q. Can I then deduce that you  
10 signed off on more than ten of these while  
11 you were there?

12 A. Yes.

13 Q. Now, you refer in your report  
14 to the preparation of an evidentiary  
15 package.

16 Is the evidentiary package what  
17 appears here as the memorandum which  
18 contains it looks like 13 pages or, yes,  
19 it is numbered 13 on the bottom, is that  
20 what you were referring to as the  
21 evidentiary package, and then following  
22 from that is an exhibit list and footnotes  
23 and exhibits, is that correct?

24 MR. HAEFELE: Object to the  
25 form.

1 LEVITT

2 THE WITNESS: Sorry?

3 MR. HAEFELE: I said objection  
4 to form, but you can answer it.

5 A. Evidentiary package is the  
6 whole kit and caboodle to include this  
7 memo of the kind of narrative, if you  
8 will; it would include all of the  
9 underlying information.

10 Q. I think that you spoke in your  
11 report about an evidentiary package  
12 supported by an -- an evidence package  
13 supported by exhibits, but maybe it is  
14 just terminological.

15 I just want to make sure that  
16 we're on the same page as to how it's  
17 done; maybe when we come back to the  
18 substance on this, I can find that  
19 reference in your report.

20 There are exhibits and is that  
21 a standard feature of this kind of  
22 memorandum, that there is a list of  
23 exhibits and then exhibits and then a list  
24 of notes that cite the exhibits, is that  
25 correct?



1 LEVITT

2 answer that question, please.

3 A. I would do terrible on Jeopardy  
4 for that reason.

5 I did include, so I did rely  
6 on, some number, but I don't think it was  
7 all that many, of declassified  
8 intelligence reports, because I thought  
9 that would be useful.

10 Q. There were reports that you  
11 relied on, you were relying on the  
12 unredacted material, not the redacted  
13 material, correct?

14 A. Clearly.

15 Q. Obviously the Hammerle memo,  
16 you saw the classified material, but now  
17 it's redacted, correct?

18 A. That's correct, and the nature  
19 of the human brain is such that there is  
20 no way I'd remember those details now,  
21 anyway.

22 Q. You've forgotten every single  
23 bit of it, if you looked at the exhibits  
24 you would have no idea what you looked at,  
25 is that your testimony, sir?

1 LEVITT

2 A. I think you're twisting my  
3 words, so, no.

4 Q. No, I'm asking you a question,  
5 I am not twisting anything, I'm asking you  
6 a question.

7 A. If I were to look at the  
8 report, would I remember other things,  
9 maybe, maybe not.

10 If I were to then look at the  
11 exhibits, would that trigger something,  
12 maybe, maybe not.

13 You know, I don't know how good  
14 your memory is, maybe mine is just  
15 particularly poor, but I am not going to  
16 remember every sentence or term or phrase  
17 from a document that I reviewed quite a  
18 few years ago.

19 Q. You looked at classified  
20 information; you can't say sitting here  
21 today whether you recall some of that  
22 classified information or you don't?

23 A. I can definitively tell you  
24 that I have forgotten a vast majority of  
25 classified information I've ever seen,

1 LEVITT

2 that's the way the brain works and I  
3 wanted it that way, that's why I turned in  
4 my clearances, because I knew I'd be going  
5 out into the open source world and I would  
6 want to be able to go to conferences and  
7 do media appearances or, not like what I  
8 was thinking about at the time, but it  
9 also enables me to do something like this,  
10 serve as an expert witness, without having  
11 to worry where do I know something from.

12 And so I left government, each  
13 time I had a several-month period where I  
14 didn't speak publicly and I did not do  
15 media and you kind of just let that kind  
16 of settle and I don't think it is  
17 surprising that if you don't review it, if  
18 you're not exposed to it on a regular  
19 basis, the brain is only so big and it is  
20 filled by other current things.

21 Q. And also there are things that  
22 you remember from a long time ago and you  
23 don't remember how you remember them,  
24 isn't that a fair thing to say?

25 A. Sure, mostly about, you know,

C E R T I F I C A T I O N

I, Jineen Pavesi, a Registered Professional Reporter, Registered Merit Reporter, Certified Realtime Reporter and a Notary Public, do hereby certify that the foregoing witness, MATTHEW A. LEVITT, was duly sworn on the date indicated, and that the foregoing is a true and accurate transcription of my stenographic notes.

I further certify that I am not employed by nor related to any party to this action.

A handwritten signature in black ink that reads "Jineen Pavesi, RPR, RMR". The signature is written in a cursive, flowing style.

JINEEN PAVESI, RPR, RMR, CRR

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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK  
Case No. 03-MDL-1570 (GBD) (SN)  
-----x.  
IN RE: TERRORIST ATTACKS ON  
SEPTEMBER 11, 2001  
-----x

April 8, 2021

9:10 a.m.

Continued Videotaped Deposition  
via Zoom of MATTHEW A. LEVITT, pursuant to  
Adjournment, before Jineen Pavesi, a  
Registered Professional Reporter,  
Registered Merit Reporter, Certified  
Realtime Reporter and Notary Public of the  
State of New York.

1 LEVITT

2 defined by the Afghans as a Jihad,  
3 correct?

4 A. Correct.

5 Q. And do you have a view as to  
6 whether that definition of Jihad was  
7 legitimate as a matter of Islamic  
8 doctrine?

9 A. So I don't claim to be an  
10 expert in Islamic doctrine, but there are  
11 multiple legitimate definitions of the  
12 term Jihad and this would certainly fill  
13 one of them.

14 One is kind of personal  
15 self-improvement and religious  
16 observance, so would include things like  
17 fasting in the holy month of Ramadan or  
18 going on the pilgrimage of the Hajj or  
19 other things that are about religious  
20 observance or being a good person and that  
21 is typically referred to as the greater  
22 Jihad.

23 That personal improvement is  
24 typically referred to as the greater  
25 Jihad, which we can all kind of identify

1 LEVITT

2 its internal workings of formally passing  
3 it over to OFAC.

4 Q. You reviewed and approved it  
5 before you initialed it, correct?

6 A. Yes.

7 Q. Were you aware at the time that  
8 you prepared your report that this  
9 document had been produced in the  
10 litigation?

11 A. Yes.

12 Q. And you reviewed it and relied  
13 on it but did not cite it in your report,  
14 is that correct?

15 MR. HAEFELE: Object to form.

16 A. I did not use it in my report  
17 because it seemed kind of inappropriate  
18 for the document that had my name on it.

19 So I just, you know, I relied  
20 on the other material, I think I included  
21 the press release and the IIRO  
22 designation.

23 It just seemed a little --  
24 like it would be a little strange.

25 Q. I'd like to direct your

1 LEVITT

2 excluded anything.

3 For the purpose of my limited  
4 report, I included the part that was  
5 relevant to my report.

6 Q. Which was the part about  
7 militant Jihad as opposed to peaceful  
8 solution to the Kashmir problem, correct?

9 A. My report is not about the  
10 Kashmir problem.

11 The report -- if a person in  
12 one point says let's be peaceful and in  
13 another says or talks about militancy, the  
14 one doesn't, you know, nullify the other.

15 What's interesting is the  
16 promotion or discussion of militancy.

17 We should be able to take for  
18 granted when people say talk peacefully.

19 So that's why one stands out as  
20 being relevant for the purpose of my  
21 report and the other does not, not to  
22 exclude it, but the report, I don't want  
23 this report to be 500 pages long.

24 And so the question is, has a  
25 WAMY official made a statement like this,



1 LEVITT

2 relationships, particular financial  
3 relationships, with entities tied to Al  
4 Qaeda.

5 Q. In your report, getting back to  
6 page 29 --

7 A. I can barely hear you, I think  
8 maybe you've turned away from the  
9 microphone, I can't see because there is a  
10 document up.

11 Q. Can you hear me now?

12 A. Yes.

13 Q. In your report, page 29, third  
14 sentence of the second paragraph after the  
15 quoted paragraph, you report reads, "The  
16 CRA found that WAMY provided thousands of  
17 dollars to U.N.-sanctioned Benevolence  
18 International Foundation, BIF."

19 Do you see that sentence?

20 A. Yes.

21 Q. Would you agree that, as the  
22 Canadian Revenue Authority report reads,  
23 the finding was as to WAMY Canada, not  
24 WAMY (Saudi Arabia)?

25 A. This is the WAMY in Canada,

1 LEVITT

2 that's the entity over which the CRA had  
3 jurisdiction here.

4 Q. And you also talk about in your  
5 report the CRA noting that there had been  
6 "adverse reporting" with respect to WAMY  
7 and WAMY (Saudi Arabia), do you recall  
8 that portion of your report?

9 A. I think you're completing two  
10 sentences, the last two sentences --

11 Q. The last sentence, "The CRA  
12 report went on to list examples of  
13 'adverse reporting' on WAMY and its  
14 affiliates, linking the groups to  
15 terrorist organizations," that's the  
16 sentence I'm referring to.

17 A. Okay.

18 Q. That adverse reporting that --

19 A. Sorry, I can't hear you again.

20 Q. The adverse reporting that  
21 you're referring to, that appears at Bates  
22 stamp 218181 of Exhibit 2024, if we can  
23 pull that up, please.

24 There are a number of different  
25 reports; I'm just asking you, Dr. Levitt,

1 LEVITT

2 did you ever do anything independently to  
3 verify or confirm any of the allegations  
4 in any of the reports?

5 A. I did not.

6 Q. Whether or not the reported  
7 incidents are reliable or accurate, you  
8 can't say one way or the other because you  
9 never did anything to confirm that  
10 yourself, would you agree?

11 MR. HAEFELE: Objection to  
12 form.

13 A. I wouldn't quite put it that  
14 way.

15 By virtue of knowing CRA and  
16 having had interactions with them, I  
17 understand how thorough they are.

18 Reports like these, including  
19 media reports, which typically will be  
20 used in reports like this just because  
21 it's easier to cite to them than to  
22 classified sources that might get to the  
23 same reporting, are very, very careful.

24 Actions like this by the CRA  
25 are not common, so for the CRA to include

1 LEVITT

2 this type of information in a report, for  
3 them to have a report like this at all, is  
4 quite significant, I think.

5 Q. Let's see how significant it  
6 is.

7 The first bullet on 218181  
8 talks about a July 29, 2006, edition of  
9 the Indian Express.

10 A. It is the last bullet on the  
11 page?

12 Q. First bullet of the sequence.

13 A. The last bullet, the full  
14 paragraph on page 922, it starts "the July  
15 29, 2006," if I'm understanding you  
16 correctly.

17 Q. Do you know anything about the  
18 Indian Express?

19 A. No.

20 Q. Do you know their journalistic  
21 standards?

22 A. No, I have an understanding of  
23 the standards of the CRA --

24 Q. That's not what I'm asking you.

25 A. It's relevant as explained; I

1 LEVITT

2 don't think I need to know the standards  
3 of the Indian Express when I know the CRA,  
4 and as I said, there might be reasons why  
5 they would cite to something public, that  
6 doesn't mean the Indian Express is the  
7 ultimate foundational report for this  
8 claim.

9 Q. Just answer my questions.

10 A. I think I am.

11 Q. Do you know who wrote this  
12 article?

13 A. No.

14 Q. Going to the next page, 218182,  
15 the first bullet, please highlight that.

16 Do you know the Jamestown  
17 Foundation's Terrorism Monitor?

18 MR. HAEFELE: Objection.

19 A. I do.

20 Q. Do you have independent  
21 knowledge of this October 2005 report?

22 A. The Terrorism Monitor is  
23 available on-line.

24 I don't recall the last time I  
25 looked this up, but it's there for anybody

1 LEVITT

2 to look at, I probably have.

3 Q. Do you know who authored that  
4 one, that bullet cited?

5 A. The bullet or cited article?

6 Q. I'm sorry, I asked the question  
7 poorly.

8 The article cited in this  
9 bullet point, do you know who authored  
10 that?

11 A. Not offhand, we could show the  
12 footnote if you wanted, the actual  
13 footnote 27, and we could then see if it  
14 says who it is and I can tell you if I  
15 know who that is.

16 Q. What it says is I guess a  
17 Steven Schwartz, 2005; do you know Steven  
18 Schwartz?

19 A. I don't think I do.

20 Q. And then if we can go to the  
21 last bullet, this is -- of this section,  
22 218183, part of the adverse reporting that  
23 the CRA cites is testimony by terrorism  
24 consultants and analysts Matthew Epstein  
25 and Evan Kohlmann.

1 LEVITT

2 I couldn't hear you.

3 A. Middle Eastern terrorism, 911  
4 specifically, terrorist charity.

5 Q. Do you have any other areas of  
6 expertise that you're not using in this  
7 case?

8 A. I think another one that we  
9 could mention is what I think is obvious,  
10 the issue of illicit finance and  
11 sanctions.

12 I have been qualified in issues  
13 related to Iran and the  
14 Israeli-Palestinian arena, maybe that  
15 describes the subsets of the larger issue,  
16 and U.S. policy towards the Middle East  
17 more broadly.

18 Q. Do your two expert reports  
19 contain all the opinions that you have for  
20 purposes of this case?

21 A. Yes.

22 Q. I want to direct your attention  
23 to your expert rebuttal report, if you can  
24 take a look at that, and this is Exhibit  
25 2005.

C E R T I F I C A T I O N

I, Jineen Pavesi, a Registered Professional Reporter, Registered Merit Reporter, Certified Realtime Reporter and a Notary Public, do hereby certify that the foregoing witness, MATTHEW A. LEVITT, was duly sworn on the date indicated, and that the foregoing is a true and accurate transcription of my stenographic notes.

I further certify that I am not employed by nor related to any party to this action.

A handwritten signature in black ink that reads "Jineen Pavesi, RPR, RMR". The signature is written in a cursive, flowing style.

JINEEN PAVESI, RPR, RMR, CRR